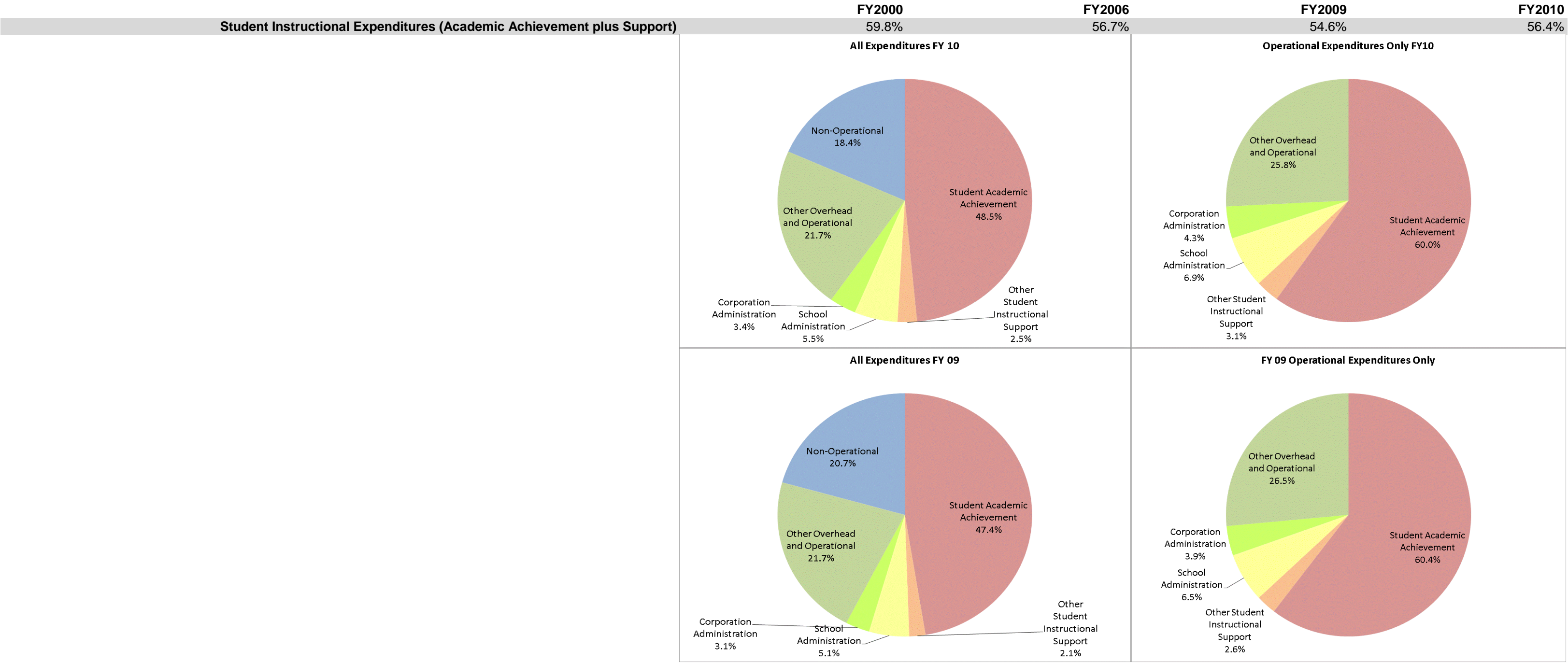


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Manchester Community Schools (8045)

Manchester Community Schools (8045)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$7,285,286	52.9%	\$7,231,132	50.7%	\$7,820,147	47.4%	\$7,644,818	48.5%
Student Instructional Support	\$946,377	6.9%	\$857,259	6.0%	\$1,182,419	7.2%	\$1,258,460	8.0%
Overhead and Operational	\$2,446,491	17.8%	\$3,164,819	22.2%	\$4,084,649	24.8%	\$3,967,573	25.1%
Nonoperational	\$3,094,894	22.5%	\$3,003,279	21.1%	\$3,415,619	20.7%	\$2,905,378	18.4%
Grand Total	\$13,773,047		\$14,256,489		\$16,502,833		\$15,776,230	



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Manchester Community Schools (8045)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,238,015	\$2,102,245	\$3,314,486	\$3,195,989	43%	52%	-4%
	11200 Regular Programs; Middle/Junior High	\$699,732	\$649,334	\$846,432	\$876,760	25%	35%	4%
	11300 Regular Programs; High School	\$1,027,133	\$1,233,883	\$1,647,036	\$1,543,979	50%	25%	-6%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$9,270	\$6,893			-26%
	11420 Vocational Education; Agriculture B	\$69,125	\$25,719	\$43,205	\$57,850	-16%	125%	34%
	11450 Vocational Education; Consumer and Homemaking	\$30,200	\$38,117	\$80,080	\$90,378	199%	137%	13%
	11910 Other Regular Programs; Competency Testing	\$0	\$17,666	\$299	\$3,346		-81%	> 500%
	12110 Gifted And Talented; Gifted and Talented	\$139,983	\$14,433	\$52,683	\$28,444	-80%	97%	-46%
	12210 Mental Disabilities; Mild Mental Disabilities	\$208,341	\$170,580	\$252,869	\$306,957	47%	80%	21%
	12350 Physical Impairment; Homebound	\$8,925	\$10,578	\$343	\$3,473	-61%	-67%	> 500%
	12610 Learning Disability	\$226,542	\$275,413	\$222,533	\$242,891	7%	-12%	9%
	12710 Equal Opportunity At Risk	\$32,125	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$0	\$0	\$6,389			
	14100 Summer School Programs; Elementary	\$5,483	\$13,079	\$6,589	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$1,314	\$740	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$41,600	\$65,592	\$27,434	\$24,197	-42%	-63%	-12%
	16100 Remediation Testing	\$18,985	\$6,551	\$0	\$471	-98%	-93%	
	16200 Preventive Remediation	\$135,421	\$3,189	\$267	\$1,158	-99%	-64%	333%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$245,819	\$265,901	\$259,281	\$241,542	-2%	-9%	-7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$376,731	\$423,510	\$555,811	\$469,757	25%	11%	-15%
	22110 Improvement of Instruction; Service Area Direction	\$75,362	\$47,884	\$8,202	\$11,915	-84%	-75%	45%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,328	\$29,742	\$18,494	\$33,273	> 500%	12%	80%
	22130 Improvement of Instruction; Instructional Staff Training	\$118,348	\$1,238	\$319	\$0	-100%	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$750	\$2,622	\$2,561	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$172,443	\$134,522	\$161,145	\$80,558	-53%	-40%	-50%
	22230 Library/Media Services; Audiovisual	\$75,255	\$71,130	\$81,661	\$62,159	-17%	-13%	-24%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$43,278	\$16,733	\$24,039	\$4,935	-89%	-71%	-79%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$36,490	\$258,728			> 500%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$5,862	\$2,444	\$2,471	\$1,770	-70%	-28%	-28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$104,320	\$164,646	\$165,498	\$90,842	-13%	-45%	-45%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,604	\$409	\$0	\$0	-100%	-100%	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$25,000	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$649	\$165			-75%
	26497 2007 Account Code - Teachers Retirement Fund	\$253,514	\$278,637	\$0	\$0			
Student Academic Achievement Total		\$6,385,538	\$6,066,538	\$7,820,147	\$7,644,818	20%	26%	-2%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$23,517	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$27,217	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$131,630	\$149,754	\$280,045	\$324,320	146%	117%	16%
	21250 Guidance Services; Records Maintenance	\$7,089	\$4,134	\$4,208	\$5,631	-21%	36%	34%
	21340 Health Services; Nurse Services	\$34,494	\$39,385	\$55,713	\$59,571	73%	51%	7%
	21390 Health Services; Other Health Services	\$0	\$4,071	\$0	\$0		-100%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$2,000	\$0	\$0		-100%	
	24100 Office of The Principal	\$515,239	\$423,353	\$720,706	\$741,608	44%	75%	3%
	24900 Other Support Services, School Administration	\$69,413	\$72,605	\$121,748	\$127,330	83%	75%	5%
Student Instructional Support Total		\$808,600	\$695,303	\$1,182,419	\$1,258,460	56%	81%	6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$44,720	\$30,379	\$30,939	\$33,013	-26%	9%	7%
	23120 Board of Education; Service Area Assistants	\$0	\$0	\$1,300	\$0			-100%
	23150 Board of Education; Legal Services	\$4,188	\$8,283	\$24,906	\$26,383	> 500%	219%	6%
	23160 Board of Education; Promotion Expenses	\$3,257	\$1,522	\$3,511	\$1,653	-49%	9%	-53%
	23210 Executive Administration; Office of The Superintendent	\$142,827	\$169,023	\$244,697	\$256,665	80%	52%	5%
	23220 Executive Administration; Community Relations	\$5,567	\$1,899	\$1,952	\$3,701	-34%	95%	90%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$33,955	\$101,478	\$105,772		212%	4%
	25130 Fiscal Services; Budgeting	\$196	\$1,543	\$750	\$750	283%	-51%	0%
	25150 Fiscal Services; Payroll Services	\$25,368	\$25,867	\$40,822	\$50,712	100%	96%	24%
	25160 Fiscal Services; Financial Accounting	\$26,043	\$33,697	\$39,257	\$43,454	67%	29%	11%
	25192 Other Fiscal Services; Petty Cash	\$242	\$155	\$177	\$72	-70%	-54%	-59%
	25193 Other Fiscal Services; Printed Forms	\$498	\$916	\$4,230	\$3,019	> 500%	229%	-29%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$155	\$1,324	\$1,418		> 500%	7%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Manchester Community Schools (8045)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$11,065	\$10,414			-6%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$18,979	\$22,141	\$0	\$0	-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$756,030	\$895,763	\$1,214,970	\$1,106,316	46%	24%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$45,940	\$37,853	\$77,540	\$86,905	89%	130%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$158,751	\$245,060	\$322,572	\$234,965	48%	-4%	-27%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$240	\$397	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$3,109	\$2,878			-7%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,835	\$1,000	\$0		-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$53,891	\$116,738	\$101,784	\$110,734	105%	-5%	9%
	27010 Student Transportation; Service Area Direction	\$20,649	\$32,266	\$55,038	\$50,633	145%	57%	-8%
	27100 Student Transportation; Vehicle Operation	\$233,117	\$280,841	\$357,536	\$359,877	54%	28%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$97,111	\$148,710	\$129,043	\$138,275	42%	-7%	7%
	27400 Student Transportation; Purchase of School Buses	\$50,494	\$0	\$151,566	\$154,732	206%		2%
	27500 Student Transportation; Insurance on Buses	\$7,791	\$17,996	\$29,761	\$29,840	283%	66%	0%
	27900 Student Transportation; Other Student Transportation Services	\$48,041	\$62,948	\$69,521	\$64,124	33%	2%	-8%
	27910 Student Transportation; Bus Driver Training	\$4,602	\$2,505	\$2,376	\$2,734	-41%	9%	15%
	31100 Food Services Operations; Service Area Direction	\$22,551	\$27,432	\$29,639	\$0	-100%	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$162,598	\$344,807	\$602,257	\$639,489	293%	85%	6%
	31400 Food Services Operations; Food Purchases	\$206,056	\$281,491	\$399,918	\$417,848	103%	48%	4%
	31900 Other Food Services	\$79,788	\$46,592	\$30,614	\$31,199	-61%	-33%	2%
Overhead and Operational Total		\$2,219,534	\$2,873,770	\$4,084,649	\$3,967,573	79%	38%	-3%
Nonoperational								
	33300 Civic Services	\$2,551	\$10,368	\$16,588	\$16,935	> 500%	63%	2%
	33400 Athletic Coaches	\$136,448	\$132,815	\$217,104	\$169,508	24%	28%	-22%
	33930 Latch Key Kid Program	\$10,595	\$12,049	\$14,642	\$13,987	32%	16%	-4%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$41,776	\$48,684	\$55,536	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$70,328	\$13,099	\$21,508	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$321,952	\$140,675	\$518,974	\$170,243	-47%	21%	-67%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$76,511	\$103,216	\$103,754	\$103,754	36%	1%	0%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$29,022	\$28,964	\$24,646	\$8,975	-69%	-69%	-64%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$4,456	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$327,748	\$295,230	\$490,461	\$273,159	-17%	-7%	-44%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$7,730	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$216,842	\$0	\$0		-100%	
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$25,724	\$22,669	\$18,411		-28%	-19%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,220,010	\$1,219,530	\$1,218,965	\$1,221,990	0%	0%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$2,636	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$828,093	\$712,904	\$598,875	\$687,408	-17%	-4%	15%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$107,441	\$221,008			106%
Nonoperational Total		\$3,067,670	\$2,967,830	\$3,415,619	\$2,905,378	-5%	-2%	-15%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$167,741	\$164,561	\$0	\$0			
	26492 2007 Account Code - Social Security	\$526,870	\$507,966	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$597,069	\$902,749	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$25	\$6,841	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$70,931	\$0	\$0			
Prorated By Fund Total		\$1,291,706	\$1,653,048	\$0	\$0			